

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION FOR THE TRANSFER OF	)	
OWNERSHIP OF A & B SANITATION COMPANY,	)	
INC., AND FOR A RATE ADJUSTMENT PURSUANT	)	CASE NO. 10391
TO THE ALTERNATIVE RATE FILING PROCEDURE	)	
FOR SMALL UTILITIES	)	

O R D E R

This matter arising upon motion of A & B Sanitation Company, Inc. ("A & B") filed August 18, 1989, for confidential protection of its state and federal income tax records and it appearing to the Commission as follows:

On August 7, 1989, the Commission ordered A & B to submit to it, inter alia, a copy of its 1988 federal and state income tax returns and to serve a copy on each party of record.<sup>1</sup> A & B filed this information with the Commission on August 15, 1989. Accompanying this information was a written statement that these tax records were confidential and that, therefore, A & B would not serve a copy on the parties of record. The Commission will consider this statement as a petition for confidential treatment of these tax records.

Commission Regulation 807 KAR 5:001 allows material to be afforded confidential treatment only when the petitioner has established that disclosure of the information contained therein

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<sup>1</sup> Transcript of Evidence, August 7, 1989 hearing, pages 144-145.

will result in competitive injury to the petitioner and will provide his competitors with an unfair business advantage. In other words, a person seeking to protect information as confidential must show that its disclosure is likely to cause substantial harm to his competitive position. Otherwise, KRS 61.872 requires the information be made a matter of public record.

A & B has not presented any evidence to show that public disclosure of its federal and state tax returns will cause it competitive injury. A & B having failed to meet its burden of proof, its petition for confidential protection should be denied.

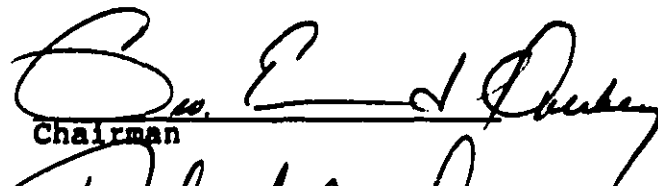
IT IS THEREFORE ORDERED that:

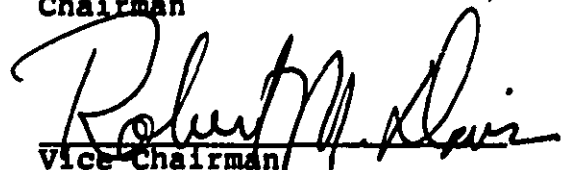
1. A & B's petition for confidential treatment of its 1988 federal and state tax returns is denied.

2. Within 10 days of the date of this Order, A & B shall serve upon each party of record a copy of its 1988 federal and state income tax returns.

Done at Frankfort, Kentucky, this 19th day of September, 1989.

PUBLIC SERVICE COMMISSION

  
Chairman

  
Vice Chairman

  
Commissioner

ATTEST:

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Executive Director